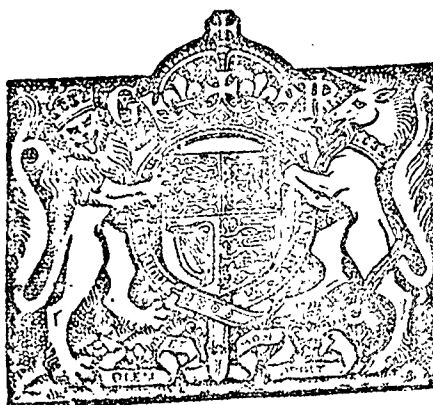
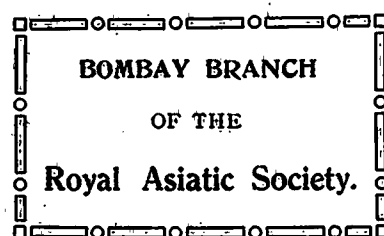


ANNUAL RETURNS
OF THE
INCOME-TAX DEPARTMENT,
BOMBAY PRESIDENCY
(INCLUDING SIND AND ADEN)

FOR THE YEAR
1929—30



CALCUTTA
GOVERNMENT OF INDIA PRESS
1930



RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1930.

Serial No.	Classification.	Assessment for 1929-30.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	18,37,680
	(b) „ „ local authorities	2,57,364
	(c) „ „ companies, other public bodies and associations	26,09,967
	(d) „ „ private employers.	6,27,177
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	26,86,891
	(b) „ „ debentures or other securities of a local authority or a company	14,19,951
3	Income derived from property	31,22,165
4	„ „ „ business	(a) 1,57,83,008
5	Professional earnings	8,71,724
6	Income derived from other sources	16,96,702
7	TOTAL OF ITEMS 1 TO 6	3,09,12,627
8	(a) Amount to be deducted on account of section 15	3,15,869
9	(b) Amount to be deducted on account of section 17	1,90,447
9	Resultant demand	3,04,06,311
10	* Arrears	26,08,829†
11	Penalties—	
	(a) penal assessments under section 25 (2)	330
	(b) „ „ „ „ 28	28,684
	(c) „ „ recoveries „ „ 46 (1)	31,865
	(d) other penalties and fines	1,421
12	Miscellaneous	
	(a) composition under section 53 (2)	46,319
	(b) other items	75,035
13	TOTAL OF ITEMS 9 TO 12	3,31,98,794
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	(b) 8,22,570
	(b) „ „ dividends of companies, under section 48	13,90,114
	(c) to partners of firms, under section 48	2,58,681
	(d) under section 49	(c) 5,55,888
	(e) under arrangement with the Indian States	91,875
	(f) other refunds †	6,54,625
15	TOTAL REFUNDS	37,73,753
16	Net demand (item 13 minus item 15)	2,94,25,041
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	14,59,046
18	Add—Excess collections and advance payments	9,327
18-A	Add—Unpaid refunds of the year under review	1,15,999
18-B	Deduct—Paid refunds out of unpaid refunds of 1928-29	1,38,205
19	Net collections	2,79,53,116

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

‡ Amount of arrears shown in the 1928-29 Return	Rs. 22,89,088
Add—Amount involved in the Privy Council appeal in the case of the Bombay Trust Corporation Ltd., as Agents of the Hongkong Trust Corporation Ltd., which was not included in the last Return	11,81,348
TOTAL	34,20,431
Deduct—Amount erroneously included in the last Return	595
Correct figure of arrears at the end of 1928-29	34,19,836
Deduct—	Rs.
Amounts written-off	1,07,041
Amounts remitted	7,03,966
	8,11,007
Amount of arrears for the previous year shown in item No. 10 of this return	26,08,829

(a) Includes demand of Rs. 92,148 from the B., B. and C. I. Railway Company.
(b) Includes refund of Rs. 47,212 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.
(c) Includes refund of Rs. 52,476 paid to the B., B. and C. I. Railway Company.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1930.

Serial No.	Classification.	Assessment for 1929-30.
1	2	3
		Rs.
1	Demand for the year	86,41,244
2	* Arrears	15,17,304†
3	Miscellaneous including penalties	(a) 37,689
4	TOTAL OF ITEMS 1 TO 3	1,01,96,237
5	Refunds †	3,30,846
6	Net demand (item 4 minus item 5)	98,65,391
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	11,50,470
8	Add—Excess collections and advance payments	89,309
8-A	Add—Unpaid refunds of the year under review	1,283
8-B	Deduct—Paid refunds of the previous year	(b) 938
9	Net collections	88,04,575

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.
† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

‡ Arrears shown in item No. 7 of the last year's return	Rs. 12,07,260
Add—Amount excluded from the last Return to the extent of Rs. 7,47,978 on account of the Privy Council case of the Bombay Trust Corporation Ltd., as Agents to the Hongkong Trust Corporation Ltd., and other items	7,48,006
Correct figure of arrears at the end of 1928-29	19,55,266
Less—	Rs.
Amount written-off	16,441
„ remitted	4,21,521
	4,37,962

Arrears now shown in item No. 2

(a) Includes Rs. 35,934 on account of interest paid to the Bombay Trust Corporation Ltd., as Agents to the Hongkong Trust Corporation Ltd., of Hongkong under section 66 (5) of the Income-tax Act, refunded by the Company in view of the Privy Council decision.
(b) Includes Rs. 58,307 collected from the B., B. and C. I. Railway Co.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bombay Presidency in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		REMARKS.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	3,044	(a) 6,40,349 ^r	7,453	4,25,409	204	72,679	
2	0 1 1	1,003	46,830	3,831	2,00,165	152	31,361	
3	0 1 0	761	58,419	3,443	2,77,093	157	57,254	
4	0 0 9	579	51,501	2,520	3,14,532	139	63,446	
5	0 0 6	226	19,342	1,175	1,39,025	44	20,287	
6	0 0 3	93	6,129	405	33,890	38	13,654	
	TOTAL	5,706	8,22,570	18,827	13,90,114	734	2,58,681	

(a) Includes refunds of Rs. 47,212 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	5,30,047
Refunds under arrangements with Native States	82,893
TOTAL	6,12,940

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. IV (including collections made and refunds

Classification of grades of income-tax collected in the Bombay Presidency in the year
Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
1	2	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
I	2,000 to 2,499	1,84,48,864	4,84,205	8,800	..	..	..	..	..	..
II	2,500 ,, 2,999	1,01,86,697	2,66,226	4,753	..	..	..	..	..	..
III	3,000 ,, 3,499	87,89,006	2,29,328	5,078	..	..	..	..	..	..
IV	3,500 ,, 4,999	1,93,10,901	5,05,095	6,480	..	..	..	..	..	..
V	5,000 ,, 7,499	1,91,52,911	5,97,969	11,854	..	..	..	..	..	..
VI	7,500 ,, 9,999	1,13,85,139	3,58,227	4,201	..	..	..	..	..	..
VII	10,000 ,, 12,499	1,08,69,487	5,08,078	14,847	..	..	..	..	..	..
VIII	12,500 ,, 14,999	62,71,346	2,94,621	6,788	..	..	..	..	..	..
IX	15,000 ,, 19,999	91,97,419	4,31,610	8,143	..	..	..	..	..	..
X	20,000 ,, 24,999	65,33,140	4,07,816	15,990	..	..	..	..	..	..
XI	25,000 ,, 29,999	33,50,788	2,09,700	4,420	..	..	..	..	..	..
XII	30,000 ,, 39,999	38,76,632	3,02,478	20,340	..	..	..	..	..	..
XIII	40,000 ,, 49,999	20,20,435	1,89,170	9,098	..	..	..	..	..	..
XIV	50,000 and over	18,68,253	1,75,149	33,927	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,								1,51,45,100	14,19,865
	(b) covered by anticipatory certificates,	..	..	..	*3,38,88,267	21,37,504	*55,37,465	5,49,359	4,61,259	38,137
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	18,631	7,794	..	..	..	..	..	..	..
	TOTAL	13,12,78,649	49,67,466	1,54,219	3,38,88,267	21,37,504	55,37,465	5,49,359	1,56,06,859	14,58,002

* Approximate figures.

NOTES.—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

granted by the non-Residents' Refund Circle, Bombay).

ending 31st March 1930, on income in respect of which the Provincial under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15.)

(b) Profits of							
Companies.		Registered firms.		Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	36,87,002	93,674	1,27,63,034	3,32,647
..	..	..	..	25,65,532	66,870	90,01,883	2,34,124
..	..	..	..	24,72,938	64,312	96,28,911	2,50,675
..	..	..	..	56,49,037	1,46,739	2,28,00,985	5,93,232
..	..	..	..	69,51,557	2,16,233	2,39,18,714	9,04,353
..	..	..	..	48,40,866	1,50,902	2,06,17,438	6,44,973
..	..	..	..	33,37,343	1,55,850	1,52,22,184	7,14,050
..	..	..	..	16,34,817	77,993	93,48,549	4,38,047
..	..	..	..	30,57,905	1,42,454	1,65,92,154	7,75,224
..	..	..	..	19,72,365	1,20,947	1,35,39,907	8,43,188
..	..	..	..	14,42,219	88,876	91,32,526	5,69,297
..	..	..	..	22,46,063	1,73,901	1,44,82,520	11,29,895
..	..	..	..	13,40,569	1,25,306	76,04,351	7,08,321
..	..	..	..	95,43,009	8,87,217	3,16,58,271	29,61,185
7,84,04,904	(A) 73,50,844	1,59,54,260	14,95,990	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
7,84,04,904	73,50,844	1,59,54,260	14,95,990	5,07,41,222	25,11,274	22,13,11,427	1,10,99,534

(A) Excludes Rs. 92,148 collected from the E. B. & C. I. Railway Company.

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—contd.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.	REMARKS.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
				Income.	Tax						
1	2	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d)	(d)	abated.		Income (column 20 minus column 22).	Tax collected (column 21 minus columns 23, 24 and 25).	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	2,000 to 2,499	3,48,98,900	9,19,326	9,23,659	22,923	39,469	3,375	3,39,75,241	8,53,559	18,510	
II	2,500 „ 2,999	2,17,54,112	5,71,973	2,32,358	6,057	..	1,801	2,15,21,754	5,64,115	8,701	
III	3,000 „ 3,499	2,08,90,855	5,49,393	1,95,867	5,253	..	837	2,06,94,088	5,43,303	6,919	
IV	3,500 „ 4,999	4,77,60,923	12,51,546	4,21,115	12,318	..	1,442	4,73,39,808	12,37,786	12,276	
V	5,000 „ 7,499	5,50,23,182	17,30,224	5,04,800	16,125	15,284	3,237	5,45,18,382	16,05,578	10,551	
VI	7,500 „ 9,999	3,68,43,443	11,58,308	3,97,974	15,381	..	5,308	3,64,45,469	11,37,619	4,892	
VII	10,000 „ 12,499	2,94,28,014	13,92,825	4,22,545	18,745	51,225	1,971	2,90,05,469	13,20,864	3,316	
VIII	12,500 „ 14,999	1,72,54,712	8,17,449	1,52,388	7,291	..	728	1,71,02,324	8,09,430	1,536	
IX	15,000 „ 19,999	2,88,47,478	13,57,434	3,08,770	14,735	..	2,800	2,85,38,708	13,39,899	2,073	
X	20,000 „ 24,999	2,20,45,412	13,87,941	3,48,773	22,347	33,224	1,116	2,16,96,639	13,31,254	1,265	
XI	25,000 „ 29,999	1,39,25,533	8,72,293	1,31,157	8,548	..	443	1,37,94,376	8,63,302	647	
XII	30,000 „ 39,999	2,06,05,215	16,26,614	4,97,590	39,328	25,171	436	2,01,07,625	15,61,679	754	
XIII	40,000 „ 49,999	1,09,65,355	10,31,895	1,02,955	19,144	9,145	..	1,07,72,400	10,03,606	435	
XIV	50,000 and over	4,30,69,533	40,57,478	10,06,812	94,390	..	..	4,20,62,721	39,63,088	754	
XV	Unclassified income:—										
	(a) taxed at source at the maximum rate,	14,93,91,255	1,29,91,699	1,61,16,172	(B) 15,29,374	..	13	13,32,75,083	1,14,62,312	(C) 915	
	(b) covered by anticipatory certificates,										
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	18,631	7,794	6,085	191	..	..	12,546	7,603	22	
	TOTAL	55,27,22,553	3,17,24,192	2,18,59,020	18,32,150	1,73,518	23,507	53,08,63,533	2,96,95,017	73,566	

Rs.

Interest on tax-free securities 2,83,51,058

Rs.

TOTAL (COLUMN 27) 2,96,95,017

Add excess collections and miscellaneous 1,30,681

Add penalties (actual collections) 59,525

Add unpaid refunds of the year under review 1,15,999

3,06,205

TOTAL 3,00,01,222

Rs.

Deduct refunds and rebates at 3, 6, 9, 12 and 13 pias on account of incomes shown in columns 6 to 15 13,32,928

„ amounts paid as money order commission for sending refunds 1,396

„ refunds of 1928-29 paid in 1929-30 1,38,205

„ „ „ High Court Reference Fees 8,000

„ „ „ and rebates under section 49 and as per arrangements with Native States, etc. (D) 6,07,249

20,87,778

NET TOTAL 2,79,13,444

(c) Refunds at 18 pias on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(B) Includes refund of Rs. 47,212 granted to the Local Government on account of the Bombay Development Loan.

(C) Excludes the number of assesses suffering tax at source on the interest on Government Securities alone as the Public Debt Office is unable to supply the same.

(D) Excludes Rs. 52,476 refunded to the B. & C. I. Railway Company.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1930.

Class.	Amount of Income.	COLLECTION FROM INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
		Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000.	352	2,46,94,869	3,80,804	77	55,73,112	1,01,368	60	42,90,646	77,290	34	31,64,291	22,701	523	3,77,28,918	5,88,253	47,380	5,40,873
II	1,00,001 „ 1,50,000 .	92	1,08,91,040	4,40,898	47	57,47,405	2,13,866	16	24,98,707	1,04,026	25	31,46,626	87,727	180	2,22,83,368	8,46,517	56,604	7,89,918
III	1,50,001 „ 2,00,000 .	30	59,87,967	3,15,915	15	27,17,189	1,16,700	2	3,81,305	23,199	10	19,93,875	86,220	57	1,10,79,336	5,41,034	5,106	5,35,888
IV	2,00,001 „ 2,50,000 .	19	49,40,981	3,24,566	15	32,11,193	1,56,943	..	..	..	10	46,01,444	96,612	44	1,27,53,618	5,78,121	4,490	5,73,631
V	2,50,001 „ 3,00,000 .	9	29,91,659	2,32,589	15	49,15,078	2,19,693	1	5,35,555	23,031	1	2,62,163	22,693	26	81,04,385	5,02,906	9,042	4,93,864
VI	3,00,001 „ 3,50,000 .	2	6,52,432	73,969	5	16,67,115	88,570	..	..	..	3	9,75,450	1,05,567	10	32,94,997	2,08,106	37,347	2,30,759
VII	3,50,001 „ 4,00,000 .	1	7,44,405	64,057	7	25,82,994	1,37,964	..	..	..	2	7,53,595	66,743	10	40,60,994	2,68,704	41,226	2,27,538
VIII	4,00,001 „ 4,50,000 .	4	16,75,792	1,92,825	2	8,51,254	40,953	..	..	..	2	8,77,187	80,000	8	34,04,233	3,19,778	..	3,19,778
IX	4,50,001 „ 5,00,000 .	1	4,98,545	83,920	4	19,03,336	1,06,458	..	..	..	..	..	..	5	24,01,881	1,00,378	25,700	1,64,588
X	5,00,001 „ 5,50,000 .	..	..	..	3	15,68,094	88,631	..	..	..	..	..	..	3	15,68,094	88,631	21,067	67,564
XI	5,50,001 and more .	4	29,78,750	6,95,282	36	7,06,91,615	41,17,308	..	..	..	..	..	..	40	7,36,70,365	48,15,590	82,704	47,32,886
	TOTAL	514	5,60,56,370	28,13,825	226	10,08,06,385	53,94,454	79	77,12,303	2,31,540	87	1,57,74,131	5,68,253	906	18,03,51,189	90,08,078	3,30,846	89,77,232

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous
Add—Penalties (actual collections)

TOTAL

Add—Unpaid refunds of the year under review

TOTAL

Deduct—Paid refunds for 1928-29

NET COLLECTIONS

Rs. 1,55,267 1,731 88,04,280 1,283 89,06,518 988 88,04,575

RETURN No. VI.

**Classified Statement of receipts of super-tax in the Bombay Presidency
in the year ending 31st March 1930.**

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	4,15,053	10	93,825	20	5,08,878
2	Buildings and land	2	24,673	--	--	2	24,673
3	Chemical	--	--	--	--	--	--
4	Cotton spinning and weaving	41	3,75,366	4	7,571	45	3,82,937
5	Cotton pressing, ginning and cleaning	4	15,171	2	12,148	6	27,319
6	Engineering	3	25,915	3	6,311	6	32,226
7	Flour mills	8	22,641	--	--	8	22,641
8	Insurance—Fire, Marine and Life	16	5,37,459	--	--	16	5,47,459
9	Iron and steel works	--	--	7	16,736	7	16,736
10	Jute spinning and weaving	--	--	--	--	--	--
11	Jute pressing	--	--	--	--	--	--
12	Landing, shipping and warehousing	--	--	--	--	--	--
13	Mining, coal	1	510	--	--	1	510
14	Mining, other minerals including petroleum	--	--	--	--	--	--
15	Paper mills	--	--	--	--	--	--
16	Printing and publishing	2	55,196	1	6,250	3	61,446
17	Steam navigation—Ocean	1	2,982	--	--	1	2,982
18	Steam navigation—River	--	--	--	--	--	--
19	Sugar making and refining	--	--	--	--	--	--
20	Railway	13	2,73,371	--	--	13	2,73,371
21	Tanneries and leather work	--	--	1	1,721	1	1,721
22	Tramways	2	3,32,793	--	--	2	3,32,793
23	Woollen mills	--	--	--	--	--	--
24	Others	128	33,13,324	652	34,69,062	780	67,82,386
	TOTAL .	226	53,94,454	680	36,13,624	906	90,08,078

**Analysis of the different sources of income included under item "24-
Others" as shown in Return No. VI.**

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
		3	4	5	6	7	8
1	2		Rs.		Rs.		Rs.
1	Agents and Brokers	19	3,99,881	160	13,39,236	179	17,39,117
2	Accountants and Auditors	..	..	2	21,214	2	21,214
3	Auctioners	..	..	1	6,915	1	6,915
4	Dealers in building materials	1	3,14,490	..	..	1	3,14,490
5	Contractors	2	12,886	14	1,90,096	16	2,02,882
6	Dealers in piece-goods	3	23,641	13	13,756	16	37,397
7	Clubs	1	6,402	..	..	1	6,402
8	Cinemas	..	..	5	5,210	5	5,210
9	Chemists and druggists	4	11,684	..	..	4	11,684
10	Colour manufacturers	2	18,998	2	1,316	4	20,314
11	Cement manufacturers	3	97,285	..	..	3	97,285
12	Commission	..	..	7	5,278	7	5,278
13	Cotton merchants (wholesale)	4	77,109	33	3,17,795	37	3,94,904
14	Dealers in precious metals and stones and jewellery	..	..	4	3,267	4	3,267
15	Dividends	2	33,711	46	3,01,035	48	3,34,746
16	Dealers in motor cars	9	1,90,900	1	211	10	1,91,111
17	Engineers and Architects	1	4,077	2	7,531	3	11,608
18	Electric companies	2	29,558	..	..	2	29,558
19	Furniture merchants	..	..	1	1,682	1	1,682
20	Gas companies	1	20,671	..	..	1	20,671
21	Hotels	2	22,178	..	..	2	22,178
22	Hydraulic works	1	1,38,677	..	..	1	1,38,677
23	Importers and Exporters	1	3,368	1	7,184	2	10,552
24	Investments	19	3,58,704	22	1,47,970	41	5,06,374
25	Legal Practitioners	..	..	42	1,77,705	42	1,77,705
26	Liquor sellers (dealers in wines and spirits)	2	16,367	8	32,723	10	49,090
27	Medical Practitioners	..	..	7	9,229	7	9,229
28	Match Factories	2	14,013	4	7,172	6	21,185
29	Money-lenders	3	11,16,151	31	84,406	34	12,00,557
30	Metal Merchants	..	..	2	3,777	2	3,777
31	Mill and Gin Stores suppliers	..	..	2	2,712	2	2,712
32	Oil Mills	1	1,03,410	1	281	2	1,03,691
33	Property Owners	5	67,987	82	3,33,769	87	4,01,756
34	Photographers	1	11,644	..	..	1	11,644
35	Perfumers	..	..	1	824	1	824
36	Paper merchant	1	8,363	..	..	1	8,363
37	Silk reeling, weaving and embroidery works	1	3,195	2	16,075	3	19,270
38	Dealers in Salt	..	..	8	61,275	8	61,275
39	Salary	..	..	36	61,906	36	61,906
40	Ship-chandlers	..	..	1	369	1	369
41	Sugar-merchants	..	..	1	2,871	1	2,871
42	Stevedores and Dubashes	..	..	3	14,996	3	14,996
43	Sewing machines	1	78,608	..	..	1	78,608
44	Sind Works	..	..	1	775	1	775
45	Safe manufacturers	..	..	2	4,450	2	4,450
46	Skins and hide dealers	..	..	1	1,430	1	1,430
47	Timber merchants	..	..	1	1,192	1	1,192
48	Telegraphs	2	61,513	..	..	2	61,513
49	Tobacconists	..	..	1	245	1	245
50	Umbrella merchants	..	..	1	2,500	1	2,500
51	Watch makers	..	..	2	14,625	2	14,625
52	Yarn dealers	..	..	4	16,409	4	16,409
53	Others	32	67,853	94	2,48,040	126	3,15,893
	TOTAL	128	33,13,324	652	34,69,062	780	67,82,386

**List of important sources of income, most of the recipients of which are
liable to income-tax and not to super-tax.**

1. Engineers and Architects.
2. Legal Practitioners.
3. Medical Practitioners.
4. Books and Stationery Sellers.
5. Liquor Sellers.
6. Property Owners.
7. Chemists and Druggists.
8. Restaurant Keepers.
9. Accountants and Auditors.
10. Grain Sellers.
11. Silk reeling, weaving and embroidery work.
12. Jewellers.
13. Contractors.
14. Cinemas.
15. Mill Stores Suppliers.
16. Agents and Brokers.
17. Cloth Dealers.
18. Money-lenders.
19. Timber Merchants.
20. Cotton Business.
21. Flour Mills.
22. Glass Works.
23. Hardware.
24. Aerated Water Factories.
25. Ice Factories.
26. Brass Factories.
27. Embroidery Business.
28. Oilseeds.
29. Ghee Merchants.
30. Dubashes.
31. Electric Suppliers.
32. Shipping.
33. Motor Cars.
34. Provision Dealers.
35. Arms and Ammunition.
36. Salt Traders and Manufacturers.
37. Tobacco Dealers.
38. Grass Dealers.
39. Charcoal Dealers.
40. Dry fish merchants.
41. Brick Manufacturers.
42. 'Bidi' Manufacturers.

RETURN No. VII. Income-tax 1929-30.

District or Circle.	Number of cases at close of previous year.	Number of cases at end of year under review.	APPEALS UNDER SECTION 30 (1).				APPEALS UNDER SECTION 32 (1).				CASES OF REVIEW UNDER SECTION 33.				REFERENCES TO HIGH COURT UNDER SECTION 66,†				RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION 25.				PROSECUTIONS.		AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filled during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).	Number in which recovery was made under section 46 (2), (3), (5).	21	22	Number of cases compounded under section 53 (2).	Out of arrears.	Out of demand of year under review.	Rs.	Rs.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

* Include partially successful cases also.

† Three Privy Council appeals against the decisions of the Bombay High Court were decided during the year. Of these two were decided in favour of the Crown and one against it. The decision of the High Court was upheld in two and upset in one appeal involving a tax of about 20 lakhs.

RETURN No. VII—contd.

Super-tax 1929-30.

District or Circle.	Number of assess-ees at close of previous year.	Number of assess-ees at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION 46 (2), (3), (5).			PROSECUTIONS.		Number of cases com-pounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 68 (7).	
			Number filed during year.	Number disposed (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed (including arrears of last year).	* Number orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).	Number.	Number success-ful.		Out of arrears.	Out of demand of year under review.		Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Bombay City . . .	639	707	178	190	106	2	1	1	66	64	43	..	..	Rs. 8,378	Rs. 8,85,572	..	..	61	26	..	..	Rs. 16,441	Rs. ..	Rs. ..	
Ahmedabad . . .	86	96	15	13	9	..	..	..	6	19	12	..	..	..	1,65,904	..	..	..	..	..	..	..	..	..	
Breach . . .	2	2	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Surat . . .	6	7	5	5	3	..	..	..	4	..	..	..	..	..	334	..	..	..	..	..	..	..	..	..	
East Khandesh . .	4	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Nasik . . .	1	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	
Poona . . .	8	9	5	5	5	..	..	..	4	4	4	..	..	20	2,659	..	..	..	..	..	..	..	..	..	
Satara . . .	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sholapur . . .	5	4	1	2	1	..	..	..	1	1	1	..	..	..	20,625	..	..	..	..	..	..	..	..	..	
Belgaum . . .	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Bijapur . . .	3	4	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Dharwar . . .	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Kolaba . . .	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Thana . . .	..	1	2	2	2	..	..	..	..	..	..	..	..	..	3,750	..	..	..	..	..	..	..	..	..	
Bombay S. District .	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Karachi City . . .	28	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Hyderabad . . .	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sukkur . . .	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Shikarpur . . .	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Aden . . .	8	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
TOTAL . . .	847	872	209	219	126	2	1	1	81	88	60	1	..	8,907	10,78,834	..	..	61	26	..	..	16,441	..	..	

* Include partially successful cases also.

RETURN No. VIII.

Districts.	1	2	3	4	5	6	7	8	9	10	11	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
												Persons with income from salary only.	Others.
Bombay City	.	2,490	23,469	15,801	41,760	3,946	891	335	25,623	21,462	16,509	22,773	16,672
Ahmedabad District	.	672	3,447	3,762	7,881	256	208	42	6,629	4,790	3,643	622	4,059
Kaira	.	109	960	744	1,813	41	14	4	1,488	1,471	475	96	757
Panch Mahals	.	44	393	572	1,009	4	13	7	991	830	135	40	597
Broach	.	73	542	563	1,178	..	7	2	1,144	821	306	58	575
Surat	.	154	2,003	1,913	4,075	18	67	38	3,035	2,617	325	136	2,006
Ahmednagar	.	148	406	804	1,358	15	31	8	1,177	1,083	89	107	809
East Khandesh	.	109	865	1,346	2,330	69	24	11	2,194	1,859	247	52	1,600
West Khandesh	.	137	534	827	1,498	11	6	3	1,359	1,168	558	102	862
Nasik	.	235	667	1,152	2,054	13	32	7	1,806	1,401	160	215	1,274
Poona	.	701	814	1,363	3,433	169	71	20	2,309	2,248	218	1,209	2,229
Satara	.	142	390	608	1,080	36	5	3	877	744	26	113	636
Sholapur	.	36	788	1,353	2,177	57	20	7	1,969	1,537	685	12	1,145
Belgaum	.	123	510	669	1,302	120	25	11	1,044	1,027	342	116	787
Bijapur	.	73	320	617	1,010	11	43	7	801	873	529	44	722
Dharwar	.	249	743	1,048	2,040	21	20	30	1,812	1,666	834	183	1,111
Kanara	.	97	223	272	592	5	5	4	460	424	117	85	291
Kolaba	.	80	281	519	880	4	18	4	515	436	55	82	573
Ratnagiri	.	84	176	382	642	5	20	2	378	346	11	85	415
Thana	.	105	50	896	1,051	59	18	3	808	541	179	95	661
Bombay S. District	.	109	138	430	677	27	4	4	438	243	56	80	293
Karachi City	.	946	1,421	1,443	3,810	293	50	16	2,735	2,561	2,231	1,772	1,705
Karachi District	.	17	124	171	312	33	30	2	330	202	129	17	220
Hyderabad	.	224	604	839	1,667	108	73	39	1,467	1,372	845	224	862
Sukkur	.	251	218	430	899	62	23	8	586	437	359	261	411
Shikarpur	.	61	287	734	1,082	27	33	8	1,021	895	647	47	844
Larkana	.	131	605	362	1,098	39	30	10	967	775	619	113	466
Nawabshah	.	94	97	342	538	23	4	2	429	403	386	99	298
Thar and Parkar	.	111	341	178	630	29	31	1	524	350	299	96	436
Aden	.	170	128	200	498	21	7	7	425	334	155	68	265
Panas Kantha	.	13	1	..	14	..	..	..	..	..	..	13	..
Kathlawar	.	45	..	..	45	..	..	..	..	..	..	45	3
TOTAL	.	8,093	41,490	46,840	90,423	5,516	1,823	625	65,436	54,916	31,169	29,060	43,584

Classification of the Income-tax demand in the districts of the Bombay

Serial No.	Classification.	Bombay City.	Ahmedabad.	Kaira.	Broach.	Panchmahal.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government	10,63,765	44,021	10,934	8,057	6,680
	(b) „ „ Local authorities	1,82,165	2,742	240	316	217
	(c) „ „ Companies, other public bodies and Associations.	22,90,565	91,636	1,876	2,753	4,389
	(d) „ „ Private employers	4,86,856	15,550	6,505	1,037	302
2	Interest on Securities—					
	(a) On securities of the Government of India or of a Local Government.	24,81,031	24,808	1,370	9,268	3,971
	(b) On debentures or other securities of a local authority or a company.	13,37,739	12,428	..	..	..
3	Income derived from property	24,67,477	1,20,616	4,323	5,620	3,849
4	„ „ „ business	1,06,66,187	12,42,637	72,281	71,998	61,058
5	Professional earnings	6,68,184	30,223	2,166	4,158	1,780
6	Income derived from other sources	11,77,264	2,24,645	11,517	6,688	5,029
7	TOTAL OF ITEMS 1 TO 6	2,28,21,233	18,09,306	1,11,212	1,09,895	87,275
8	(a) Amount to be deducted on account of section 15.	2,44,638	14,205	783	1,125	667
	(b) Amount to be deducted on account of section 17.	93,935	9,962	988	874	1,427
9	Resultant demand	2,24,82,660	17,85,139	1,09,441	1,07,896	85,181
10	Arrears	24,43,571	16,245	684	356	965
11	Penalties—					
	(a) Penal assessments under section 25 (2).	..	303	..	..	..
	(b) Penal assessments under section 28.	13,090	980	2,274	469	554
	(c) Penal recoveries under section 46 (1).	20,662	945	294	8	337
	(d) Other penalties and fines	1,271	82	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	10,471	11,700	..	..	..
	(b) Other items	70,892	2,654	40	13	4
13	TOTAL OF ITEMS 9 TO 12	2,50,42,617	18,18,048	1,12,733	1,08,742	87,041
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	7,58,725	15,529	1,647	3,923	542
	(b) On dividends of Companies under section 48.	10,78,235	1,66,624	5,318	7,893	766
	(c) To partners of firms under section 48.	1,95,680	24,171	2,734	2,932	..
	(d) Under section 49	5,01,862	..	..	..	..
	(e) Under arrangement with the Indian States.	91,241	32	40	..	..
	(f) Other refunds	3,36,917	1,84,160	800	1,089	1,289
15	TOTAL REFUNDS	29,62,660	3,90,516	10,539	15,837	2,597
16	Net demand (item 13 minus item 15)	2,20,79,957	14,27,532	1,02,194	92,905	84,444
17	Deduct arrears outstanding on 31st March of the year to which the statement relates.	11,74,096	11,120	11,966	933	3,156
18	Add—Excess collections and advance payments.	266	3,900	..	..	2
18-A	Add—Unpaid refunds for 1929-30	71,614	17,181	844	5,291	83
18-B	Deduct—Paid refunds out of unpaid refunds of previous year.	78,982	24,093	2,930	4,314	838
19	Net collections	2,08,98,759	14,13,400	88,142	92,949	80,535

No. I.

Presidency for the year ending 31st March 1930.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,185	15,337	13,800	11,376	43,962	1,57,380	15,020	17,761	27,537
1,036	919	649	709	698	2,876	184	2,397	546
5,242	5,527	4,854	1,682	5,792	8,968	696	18,396	1,055
2,912	137	329	371	191	20,170	3,997	1,905	960
15,126	1,767	2,435	453	1,337	27,906	1,401	9,555	12,820
1,700	..	1,703	..	..	284	..	..	..
55,068	6,579	22,667	9,821	15,405	75,034	3,371	34,685	6,895
2,28,488	1,20,189	3,39,616	1,48,141	2,06,381	4,43,164	80,551	3,01,969	1,08,618
12,098	2,807	17,830	6,640	7,098	27,514	5,762	6,388	9,231
56,670	2,503	2,262	48,195	11,541	20,758	3,339	9,310	7,751
3,98,525	1,55,765	4,06,150	2,27,388	2,92,405	7,84,054	1,14,321	4,02,366	1,75,413
4,254	669	3,321	543	4,443	9,512	374	792	3,405
5,683	2,727	5,866	3,089	5,968	19,937	678	1,657	1,628
3,88,588	1,52,369	3,96,963	2,23,756	2,81,994	7,54,605	1,13,269	3,99,917	1,70,380
1,326	2,617	1,396	..	17,037	43,296	2,168	6,163	4,864
..	..	..	..	..	..	..	..	..
279	1,124	1,605	564	3,479	1,266	396	1,080	20
352	476	44	190	962	2,460	379	625	774
..	..	..	..	..	..	..	..	..
..	..	2,500	..	4,250	14,098	..	100	1,200
..	156	419	8	31	171	6	74	60
3,90,545	1,56,742	4,02,927	2,24,518	3,07,753	8,15,896	1,16,218	4,07,959	1,77,298
12,123	759	240	152	1,267	6,256	843	884	2,478
64,125	1,238	1,573	735	2,148	13,003	1,851	6,739	4,209
2,529	..	..	130	2,439	3,534	912	1,812	..
..	..	..	..	..	..	..	54,026	..
193	..	..	..	..	..	..	..	..
6,661	4,891	2,198	162	4,478	18,159	375	22,414	4,068
85,631	6,888	4,011	1,179	10,332	40,952	3,981	85,875	10,755
3,04,914	1,49,854	3,98,916	2,23,339	2,97,421	7,74,944	1,12,237	3,22,084	1,66,543
1,079	2,803	3,647	46,972	7,967	49,247	1,196	9,714	1,848
567	47	26	..	..	6	..	..	..
4,071	24	3,270	448	1,958	4,261	139	1,471	726
6,072	169	861	..	2,219	9,862	578	1,825	102
3,02,401	1,46,953	3,97,704	1,76,815	2,89,193	7,20,102	1,10,602	3,12,016	1,65,319

Classification of the Income-tax demand in the districts of the Bombay

Serial No.	Classification.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government . . .	10,213	31,375	10,068	8,732	10,000
	(b) „ „ Local authorities . .	666	706	198	462	345
	(c) „ „ Companies, other public bodies and Associations.	385	2,631	..	298	922
	(d) „ „ Private employers . .	89	1,025	71	440	123
2	Interest on Securities—					
	(a) On securities of the Government of India or of a Local Government.	235	4,283	725	76	538
	(b) On debentures or other securities of a local authority or a company.	..	..	..	..	..
3	Income derived from property . .	7,225	10,190	1,892	5,616	1,457
4	„ „ „ business . . .	1,36,440	1,93,279	40,006	1,04,293	44,970
5	Professional earnings	4,940	7,940	2,112	3,700	3,595
6	Income derived from other sources .	2,193	3,105	270	359	355
7	TOTAL OF ITEMS 1 TO 6 . . .	1,62,386	2,54,534	55,342	1,23,976	62,365
8	(a) Amount to be deducted on account of section 15.	1,122	5,024	1,641	976	1,759
	(b) Amount to be deducted on account of section 17.	1,590	1,639	751	1,220	796
9	Resultant demand	1,59,674	2,47,871	52,950	1,21,780	59,810
10	Arrears	854	1,204	1,189	229	629
11	Penalties—					
	(a) Penal assessments under section 25 (2).	..	..	..	..	..
	(b) Penal assessments under section 28.	390	824	..	265	25
	(c) Penal recoveries under section 46 (1).	742	112	145	209	33
	(d) Other penalties and fines . .	..	..	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	..	2,000	..	..	..
	(b) Other items	4	27	..	3	..
13	TOTAL OF ITEMS 9 TO 12 . . .	1,61,664	2,52,038	54,284	1,22,486	60,497
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	31	1,337	354	209	489
	(b) On dividends of Companies under section 48.	125	2,825	564	475	510
	(c) To partners of firms under section 48.	..	..	..	309	..
	(d) Under section 49	..	..	..	..	..
	(e) Under arrangement with the Indian States.	..	75	..	..	..
	(f) Other refunds	1,292	1,683	1,034	3,629	594
15	TOTAL REFUNDS	1,448	5,920	1,952	4,622	1,593
16	Net demand (item 13 minus item 15)	1,60,216	2,46,118	52,332	1,17,864	58,904
17	Deduct arrears outstanding on 31st March of the year to which the statement relates.	804	4,001	1,088	1,366	392
18	Add—Excess collections and advance payments.	..	..	..	51	28
18-A	Add—Unpaid refunds for 1929-30 .	448	1,208	255	366	81
18-B	Deduct—Paid refunds out of unpaid refunds of previous year.	199	972	28	581	293
19	Net collections	1,59,661	2,42,353	51,471	1,16,334	58,328

No. I—contd.

Presidency for the year ending 31st March 1930—contd.

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur Circle.	Larkana.	Nawabshah.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,967	3,807	1,02,537	1,616	35,263	49,648	7,999	20,769	8,338
31	278	36,943	326	2,285	2,431	824	703	781
161	975	1,05,237	..	1,867	152	457	475	108
448	360	67,096	45	4,290	..	254	..	..
115	..	60,472	..	1,756	..	3	1,451	..
..	..	66,054	..	..	..	..	..	..
18,305	15,919	1,56,764	804	20,749	5,228	5,529	3,438	1,568
97,630	36,383	4,89,177	18,151	86,984	72,266	1,05,044	31,932	18,778
3,617	1,811	27,428	77	5,120	2,919	3,085	2,121	160
3,511	4,971	45,524	2,308	10,246	655	8,820	5,358	103
1,35,785	64,504	11,57,232	23,327	1,68,560	1,33,299	1,32,015	66,247	29,836
305	164	6,311	..	3,431	28	51	1,211	..
3,236	1,236	8,339	293	2,758	1,726	6,687	789	1,611
1,32,244	63,104	11,42,582	23,034	1,62,371	1,31,545	1,25,277	64,247	28,225
7,080	4,853	18,091	898	4,571	241	2,935	3,024	15
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
1,217	467	4	175	89	27	51	7	43
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
180	..	257	..	..	15	18	1	2
1,40,721	68,424	11,60,934	24,107	1,67,031	1,31,828	1,28,281	67,279	28,285
3,400	4,745	4,326	..	467	58	67	167	..
2,052	8,726	13,123	24	3,002	384	1,187	44	..
..	..	16,088	496	..	4,126	789	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
6,783	476	28,357	3,333	11,209	583	2,553	549	227
12,235	13,947	61,894	3,853	14,678	5,151	4,596	760	227
1,28,486	54,477	10,99,040	20,254	1,52,353	1,26,677	1,23,685	66,519	28,058
10,314	2,867	30,792	2,040	3,118	9,979	29,219	1,975	680
..	..	..	115	3,664	13	23	9	5
811	784	226	7	73	19	3	293	..
240	1,036	1,110	104	456	26	111	90	114
1,18,743	51,358	10,67,364	18,232	1,52,516	1,16,704	94,381	64,756	27,269

RETURN No. I—concl'd.

Classification of the Income-tax demand in the districts of the Bombay Presidency
for the year ending 31st March 1930—concl'd.

Serial No.	Classification.	Thar and Parkar.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banas Kantha.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(a) Paid by Government . . .	9,814	14,838	2,603	19,439	3,266	..
	(b) „ „ Local authorities . .	492	14,147	52	..	..	..
	(c) „ „ Companies, other public bodies and Associations.	..	52,868	..	..	..	..
	(d) „ „ Private employers . .	257	11,457	..	..	..	..
2	Interest on Securities—						
	(a) On securities of the Govern- ment of India or of a Local Government.	2	1,408	..	22,477	95	..
	(b) On debentures or other secu- rities of a local authority or a company.	..	..	38	..	..	..
3	Income derived from property . .	2,733	33,338	..	..	..	..
4	„ „ „ business . . .	35,593	1,80,802	..	..	..	..
5	Professional earnings . . .	422	798	..	..	..	..
6	Income derived from other sources .	4,370	16,741	..	309	32	..
7	TOTAL OF ITEMS 1 TO 6 . .	53,683	3,26,397	2,693	42,225	3,393	..
8	(a) Amount to be deducted on ac- count of section 15.	39	5,076	..	..	..	..
	(b) Amount to be deducted on ac- count of section 17.	961	2,386	..	10	..	..
9	Resultant demand . . .	52,683	3,18,935	2,693	42,215	3,393	..
10	Arrears	1,250	21,078	..	..	..	..
11	Penalties—						
	(a) Penal assessments under sec- tion 25 (2).	..	..	..	..	..	..
	(b) Penal assessments under sec- tion 28.	..	..	..	..	..	..
	(c) Penal recoveries under sec- tion 46 (1).	63	..	..	..	..	..
	(d) Other penalties and fines . .	..	68	..	..	..	..
12	Miscellaneous—						
	(a) Composition under section 53 (2).	..	..	..	..	..	..
	(b) Other items	..	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12 . .	53,996	3,40,081	2,693	42,215	3,393	..
14	Refund or rebate of tax—						
	(a) On interest on securities under section 48.	219	947	..	9	..	377
	(b) On dividends of Companies under section 48.	17	2,215	..	441	..	..
	(c) To partners of firms under section 48.	..	..	..	..	..	..
	(d) Under section 49	..	..	..	..	..	..
	(e) Under arrangement with the Indian States.	..	..	..	..	294	..
	(f) Other refunds	2,803	1,602	..	..	..	..
15	TOTAL REFUNDS	3,039	4,964	..	450	294	377
16	Net demand (item 13 minus item 15)	50,957	3,35,117	2,693	41,765	3,099	—377
17	Deduct arrears outstanding on 31st March of the year to which the statement relates.	3,718	30,949	..	..	..	..
18	Add—Excess collections and ad- vance payments.	573	32	..	..	..	..
18-A	Add—Unpaid refunds for 1929-30 .	30	..	..	14	..	..
18-B	Deduct—Paid refunds out of unpaid refunds of previous year.	..	..	..	..	..	..
19	Net collections	47,842	3,04,200	2,693	41,779	3,099	—377

RETURN NO. II—1929-30.

Classification of the Super-tax demand in the districts of the Bombay Presidency in the year ending 31st March 1930.

Serial No.	Classification.	Bombay City.	Ahmedabad.	Broach.	Surat.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Dhgaum.	Bijapur.	Dharwar.	Kolaba.	Thana.	Bombay Suburban.	Karachi City.	Hyderabad.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	77,82,839	4,51,752	3,416	15,037	20,816	839	15,858	7,246	4,056	1,10,213	540	5,080	2,290	13,923	938	3,438	1,01,002	5,717	15,469	70,875
2	Arrears	15,04,892	6,156	—	—	—	—	—	4,046	—	—	—	—	—	—	—	—	1,697	—	—	518
3	Miscellaneous including penalties	37,639	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
4	TOTAL OF ITEMS 1 TO 3	93,25,420	4,57,908	3,416	15,037	20,816	839	15,858	11,292	4,056	1,10,213	540	5,080	2,290	13,923	938	3,438	1,02,699	5,717	15,469	71,393
5	Refunds	1,08,932	1,44,007	—	—	—	—	—	875	—	10,067	—	—	—	—	—	—	5,841	—	1,014	—
6	Net demand (Item 4 minus Item 5)	91,56,538	3,13,841	3,416	15,037	20,816	839	15,858	10,417	4,056	1,08,546	540	5,080	2,290	13,923	938	3,438	97,858	5,717	14,455	71,393
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	10,87,543	—	—	—	—	839	—	339	—	24,282	—	—	—	—	938	—	13,158	—	15,469	7,902
8	Add—Excess collections and advance payments.	80,309	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
8-A	Add—Unpaid refunds of the year under review.	1,233	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
8-B	Deduct—Paid refunds out of unpaid refunds of previous year.	—	—	—	—	—	—	—	938	—	—	—	—	—	—	—	—	—	—	—	—
9	Net collections	81,59,587	3,13,841	3,416	15,037	20,816	—	15,858	9,140	4,056	84,264	540	5,080	2,290	13,923	—	3,438	84,200	5,717	—1,014	63,486

MGIPC—M—IV-12-18—1y-9-30—110.

